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Release Date: 2/27/2009

UILC: 6227.02-00

From:

Sent: Wednesday, December 03, 2008 12:02:27 PM

To:

Cc:

Subject: RE: 6227(c)(1) on rtn 8082 not marked

No. The TMP has not explicitly asked that the treatment shown on the request be substituted for the originally reported items. Referencing the provision that provides for an election without actually making the election does not suffice.